

Maine Revised Statutes
Title 36: TAXATION
Chapter 373: HEALTH CARE PROVIDER TAX
HEADING: PL 2001, c. 714, Pt. CC, §3 (new)

§2871. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [2001, c. 714, Pt. CC, §3 (NEW); 2001, c. 714, Pt. CC, §8 (AFF) .]

1. Annual gross patient services revenue. "Annual gross patient services revenue" means gross charges, excluding any grants, donations or research funding.

[2001, c. 714, Pt. CC, §3 (NEW); 2001, c. 714, Pt. CC, §8 (AFF) .]

2. Annual net operating revenue. "Annual net operating revenue" means gross charges less any amounts recorded as bad debts, charity care or payer discounts in accordance with generally accepted accounting principles.

[2003, c. 467, §1 (AMD) .]

3. Fiscal year.

[2003, c. 467, §2 (RP) .]

3-A. Facility fiscal year. "Facility fiscal year" means the fiscal year actually used by a person subject to this chapter in keeping that person's books and records.

[2003, c. 467, §3 (NEW) .]

3-B. Intermediate care facility for persons with intellectual disabilities. "Intermediate care facility for persons with intellectual disabilities" has the same meaning as in Title 34-B, section 1001, subsection 4-B.

[2011, c. 542, Pt. A, §142 (NEW) .]

4. Nursing home. "Nursing home" means a facility providing nursing facility services and licensed under Title 22, chapter 405 to provide nursing facility services.

[2001, c. 714, Pt. CC, §3 (NEW); 2001, c. 714, Pt. CC, §8 (AFF) .]

5. Nursing facility services. "Nursing facility services" means nursing care or rehabilitative services provided in a nursing home, by or under the direction of a physician, for the accommodation of convalescents or other persons who are not acutely ill and not in need of inpatient hospital care, but who do require skilled nursing care and related medical services.

[2001, c. 714, Pt. CC, §3 (NEW); 2001, c. 714, Pt. CC, §8 (AFF) .]

6. Residential treatment facility. "Residential treatment facility" means an intermediate care facility for persons with intellectual disabilities, or a level I assisted living facility for persons with intellectual disabilities or autism, that falls within the definitions provided by the United States Social Security Act, 42 United States Code, Section 1396(d) and that provides services to individuals with developmental disabilities.

"Residential treatment facility" also means a community-based facility that provides similar services to the developmentally disabled under a waiver granted pursuant to the United States Social Security Act, 42 United States Code, Section 1396n(c) to the extent permitted by federal law and regulations.

[2011, c. 542, Pt. A, §143 (AMD) .]

6-A. State fiscal year. "State fiscal year" means the uniform fiscal year established pursuant to Title 5, section 1501 for all financing and reporting of state government expenditures.

[2003, c. 467, §4 (NEW) .]

7. Taxable revenues. "Taxable revenues" means annual gross patient services revenue in the case of a residential treatment facility and annual net operating revenue in the case of a nursing home.

[2001, c. 714, Pt. CC, §3 (NEW); 2001, c. 714, Pt. CC, §8 (AFF) .]

SECTION HISTORY

2001, c. 714, §CC3 (NEW). 2001, c. 714, §CC8 (AFF). 2003, c. 2, §GG1 (AMD). 2003, c. 2, §GG3 (AFF). 2003, c. 467, §§1-4 (AMD). 2011, c. 542, Pt. A, §§142, 143 (AMD).

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